

अण्डमान तथा  
Andaman And



निकोबार राजपत्र  
Nicobar Gazette

सत्यमेव जयते  
असाधारण

EXTRAORDINARY  
प्राधिकार से प्रकाशित

Published by Authority

सं. 246, पोर्ट ब्लेयर, शुक्रवार, 19 अगस्त, 2005  
No. 246, Port Blair, Friday, August 19, 2005

ANDAMAN AND NICOBAR ADMINISTRATION  
SECRETARIAT

**NOTIFICATION**

Port Blair, dated the 19<sup>th</sup> August, 2005

No. 239/05/F. No. 6-9/2003-Legal.—The following Acts published in the Gazette of India, Extra Ordinary, Part II and Section 1 are hereby reproduced below for information of general public.

Sd/-  
Assistant Secretary (Law)

**THE FINANCE ACT, 2005**

ARRANGEMENT SECTIONS

CHAPTER I  
PRELIMINARY

SECTIONS

1. Short title and commencement.

CHAPTER II  
RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III  
DIRECT TAXES  
*Income-tax*

3. Amendment of section 2.
4. Amendment of section 10.
5. Amendment of section 10A.
6. Amendment of section 16.
7. Amendment of section 17.
8. Amendment of section 32.
9. Amendment of section 33AC.
10. Amendment of section 35.
11. Amendment of section 35DDA.
12. Amendment of section 36.
13. Amendment of section 40.
14. Amendment of section 43.
15. Amendment of section 47.
16. Amendment of section 49.
17. Amendment of section 54EC.
18. Amendment of section 54ED.
19. Insertion new section 72AA.
20. Amendment of section 73.
21. Insertion of new section 80C.
22. Amendment of section 80CCC.
23. Amendment of section 80CCD.
24. Insertion of new section 80CCE.
25. Substitution of new section for section 80E.
26. Amendment of section 80-IA.
27. Amendment of section 80-IB.
28. Omission of section 80L.
29. Amendment of section 88.
30. Omission of section 88B.
31. Omission of section 88C.
32. Omission of section 88D.
33. Amendment of section 112.
34. Amendment of section 115A.

**AMENDMENT OF ACT**

**AN ACT**

**BILL**

THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	21
22 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	23
24 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	25
26 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	27
28 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	29
30 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	31
32 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	33
34 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	35
36 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	37
38 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	39
40 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	41



THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	63
64 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	65
66 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	67
68 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	69
70 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	71
72 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	73
74 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	75
76 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	77
78 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	79
80 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	81
82 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	83

84	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	85
86	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	87
88	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	89
90	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	91
92	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	93
94	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	95
96	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	97
98	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	99
100	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	101
102	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	103

104	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	105
106	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	107
108	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	109
110	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	111
112	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	113
114	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	115
116	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	117
118	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	119
120	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	121
122	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	123
124	THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	

THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	125
126 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	127
128 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	129
130 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	131
132 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	133
134 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	135
136 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	137
138 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	139
140 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	141
142 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	143
144 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	



THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	145
146 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	147
148 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	149
150 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	151
152 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	153
154 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	155
156 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	157
158 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	
THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	159
160 THE ANDAMAN AND NICOBAR EXTRAORDINARY GAZETTE, AUGUST 19, 2005	